

### Treasurer – Delinquent Tax Collection

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#### Activity Overview

The Treasurer - Delinquent Tax Collection activity of the County Treasurer's Office staffing was changed based on the County Treasurers' request. The activity deals with Delinquent Tax Research, Notification and Collections; Tax lien assignments, Redemptions and Tax Deed Processing and Bankruptcy Filings and Tracking.

Delinquent tax collection has three primary functions: 1) Delinquent Tax Research, Notification and Collections; 2) Tax Lien Assignments, Redemptions, and Tax Deed Processing; and, 3) Bankruptcy Filings and Tracking.

The \$6,000 increase in Operations shows the cost of tax deed mailings and printing. This cost is funded through the assessment of fees on the property that is delinquent. No increase in tax revenues was required.

The Office continues to collect delinquent taxes that reduce taxes for all county taxpayers. The continued collection of these delinquent taxes allows the state, county, cities, schools, fire districts and all other special districts to levy the minimum amount of taxes needed. Without the collection of \$3.7 million in Real Property Taxes, \$0.6 Million in Personal Property Taxes and \$0.4 million in Mobile Home taxes in 2005 all taxpayers would be paying higher taxes.

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#### Activity Goals

- Define and Request upgrades to Web Tax Module.
- Collection of Delinquent Mobile Home, Personal Property and Real Estate taxes in a manner consistent with standard process.
- Develop and utilize Customer Survey.
- Fair, evenhanded application of the laws relative to collection of delinquent taxes.
- Maintain accurate databases on delinquent tax process, procedures and activity.
- Train employees on a yearly basis.

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#### Recent Accomplishments

- Writs of Execution researched, processed and delivered to County Sheriff.
- Notices mailed to delinquent property owners.
- Collection of \$7,860 in fees from delinquent taxpayers.
- Researched, prepared and presented List of Tax Deeds to the County Commission for County Tax Deed process.

# GENERAL GOVERNMENT

## Treasurer – Delinquent Tax Collection

### Activity Budget

Object of Expenditure	Actual FY 2004	Budget FY 2005	Actual FY 2005	Request FY 2006	Preliminary FY 2006	Final FY 2006
Personnel	\$ 24,145	\$ 44,092	\$ 43,089	\$ 43,834	\$ 45,222	\$ 46,117
Operations	5,080	5,791	18,803	13,030	13,030	13,030
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total</b>	<b>\$ 29,225</b>	<b>\$ 49,883</b>	<b>\$ 61,892</b>	<b>\$ 56,864</b>	<b>\$ 58,252</b>	<b>\$ 59,147</b>

### Budget by Fund Group

General Fund	\$ 29,225	\$ 49,883	\$ 61,892	\$ 56,864	\$ 58,252	\$ 59,147
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
<b>Total</b>	<b>\$ 29,225</b>	<b>\$ 49,883</b>	<b>\$ 61,892</b>	<b>\$ 56,864</b>	<b>\$ 58,252</b>	<b>\$ 59,147</b>

### Funding Sources

Tax Revenues	\$ -	\$ -	\$ 20,823	\$ -	\$ 14,311	\$ 13,818
Non-Tax Revenues	-	-	42,102	-	32,228	31,960
Cash Reappropriated	-	-	(1,033)	-	11,713	13,369
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 61,892</b>	<b>\$ -</b>	<b>\$ 58,252</b>	<b>\$ 59,147</b>

### Activity Personnel

#### Personnel Summary

No	FT/PT	Title	FTE
1	Part-Time	Delinquent Tax Collector	0.50
1	Full-Time	Administrative Clerk	1.00
Total Program FTE			1.50

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#### 2006 Budget Highlights

##### Personnel

- No significant change.

##### Operations

- \$6,000 increase in operations shows the cost of tax deed mailing and printing. This cost is funded through the assessment of fees on the property that is delinquent. No increase in tax revenues was required.

##### Capital

- No capital outlay budget was approved.

#### County Commission Goals/Department Response

The County Commission established a set of overarching goals for the county government. Listed below are the County Commission's goals, followed by the methods by which Treasurer Delinquent Tax Collection is striving to fulfill those goals.

##### Exceptional Customer Service

- Survey of Customer needs through use of comment cards;
- Collection of Delinquent Taxes;
- Fair, Evenhanded application of the Law;
- Accurate Recordkeeping.

##### Be a Model for Excellence in Government

- Follow through on delinquencies;
- Database for Returned Mailings
- CD Rom Delinquent Property Lists.

##### Improve Communications

- Training and Staff meetings for improved communications

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##### To be the Employer of Choice

## Treasurer – Delinquent Tax Collection

## WORKLOAD INDICATORS/PERFORMANCE MEASURERS

## Workload Indicators

Indicator	Actual FY 2003	Actual FY 2004	Actual FY 2005	Projected FY 2006
1 . Increase number of parcels or delinquency rates. 2 . Increase in number of mobile homes or businesses. 3 . Outside advertisers for "Tax Deed Process" Gimmicks. 4 . Outside assignments activity.				

## Performance Measures

Measure	Actual FY 2003	Actual FY 2004	Actual FY 2005	Projected FY 2006
1 . Delinquencies collected 2 . Tax Lien Assignments 3 . Redemption & Tax Deed Processing. 4 . Bankruptcy filings and tracking.				

## Commentary

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